

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF CHARLES CITY, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16203400100000 City Clerk 105 Milwaukee Mall Charles City, IA 50616 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	3,627,060		3,627,060	3,625,181
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	3,627,060		3,627,060	3,625,181
Delinquent property taxes	0		0	
TIF revenues	430,998		430,998	559,638
Other city taxes	1,047,958	0	1,047,958	962,658
Licenses and permits	116,002	0	116,002	101,100
Use of money and property	670,876	64,094	734,970	218,849
Intergovernmental	3,147,304	0	3,147,304	2,328,034
Charges for fees and service	390,253	3,815,533	4,205,786	5,156,715
Special assessments	0	0	0	
Miscellaneous	429,766	4,004	433,770	610,971
Other financing sources	5,251,432	390,029	5,641,461	5,158,403
Total revenues and other sources	15,111,649	4,273,660	19,385,309	18,721,549
Expenditures and Other Financing Uses				
Public safety	3,336,046	0	3,336,046	3,554,374
Public works	1,396,073	0	1,396,073	1,481,992
Health and social services	405,086	0	405,086	482,245
Culture and recreation	1,101,746	0	1,101,746	1,111,820
Community and economic development	2,028,700	0	2,028,700	2,086,880
General government	528,847	0	528,847	611,321
Debt service	2,872,590	0	2,872,590	2,897,989
Capital projects	1,166,170	0	1,166,170	1,229,092
Total governmental activities expenditures	12,835,258	0	12,835,258	13,455,713
Business type activities	0	4,235,378	4,235,378	4,485,715
Total ALL expenditures	12,835,258	4,235,378	17,070,636	17,941,428
Other financing uses, including transfers out	1,709,794	671,366	2,381,160	2,689,270
Total ALL expenditures/And other financing uses	14,545,052	4,906,744	19,451,796	20,630,698
Excess revenues and other sources over (Under) Expenditures/And other financing uses	566,597	-633,084	-66,487	-1,909,149
Beginning fund balance July 1, 2015	9,952,301	3,516,812	13,469,113	
Ending fund balance June 30, 2016	10,518,898	2,883,728	13,402,626	-1,909,149

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 4,294,500	Other long-term debt	\$ 472,345
Revenue debt	\$ 10,143,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 221,055		
		General obligation debt limit	\$ 18,643,271

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted <div style="text-align: center;">10/31/16</div>	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Trudy O'Donnell	Telephone →	Area Code 641	Number 257-6300 Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF CHARLES CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	2,173,050	1,060,664		393,346			3,627,060			3,627,060	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	2,173,050	1,060,664		393,346	0		3,627,060		T01	3,627,060	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	2,173,050	1,060,664		393,346	0	0	3,627,060			3,627,060	6			
7	TIF revenues			430,998				430,998		T01	430,998	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	85,049	42,147		15,704			142,900		T15	142,900	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	7,838	62,735					70,573		T15	70,573	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	130,668						130,668		T19	130,668	13			
14	Other local option taxes		703,817					703,817		T09	703,817	14			
15	TOTAL OTHER CITY TAXES	223,555	808,699	0	15,704	0	0	1,047,958	0		1,047,958	15			
16	Section B - LICENSES AND PERMITS	116,002						116,002		T29	116,002	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	19,007	78,918	31,029				128,954	64,094	U20	193,048	18			
19	Rents and royalties	59,850	482,072					541,922		U40	541,922	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	78,857	560,990	31,029	0	0	0	670,876	64,094		734,970	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants		1,061,283			46,117		1,107,400		B89	1,107,400	27			
28	Community development block grants		121,858					121,858		B50	121,858	28			
29	Housing and urban development					170,556		170,556		B50	170,556	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	1,183,141	0	0	216,673	0	1,399,814	0		1,399,814	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHARLES CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		945,628					945,628		C46	945,628	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	17,104	4,279			25,128		46,511		C89	46,511	49		
50	Iowa Department of Transportation		27,333					27,333		C89	27,333	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	126,729	66,650		23,399			216,778		C89	216,778	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	143,833	1,043,890	0	23,399	25,128	0	1,236,250	0		1,236,250	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	441,564	28,764			5,000		475,328			475,328	63		
64	Library service							0		D89	0	64		
65	Township contributions	35,912						35,912		D89	35,912	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	477,476	28,764	0	0	5,000	0	511,240	0		511,240	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	621,309	2,255,795	0	23,399	246,801	0	3,147,304	0		3,147,304	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	1,959,276	A91	1,959,276	73		
74	Sewer							0	1,329,446	A80	1,329,446	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	339,568	A81	339,568	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHARLES CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0	20,055	A94	20,055	82		
83	Cable TV		65					65		T15	65	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	160,234	A80	160,234	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	18,060						18,060		A89	18,060	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	169,074						169,074		A61	169,074	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify	31,809	171,245					203,054	6,954		210,008	102		
103	reimbursements, fire extinguishers							0			0	103		
104	TOTAL CHARGES FOR SERVICE	218,943	171,310	0	0	0	0	390,253	3,815,533		4,205,786	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	5,463	22,627					28,090		U99	28,090	108		
109	Deposits and sales/fuel tax refunds	18,358						18,358		U99	18,358	109		
110	Sale of property and merchandise	3,078	844					3,922		U11	3,922	110		
111	Fines	37,004						37,004	4,004	U30	41,008	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify	230,938	111,454					342,392			342,392	113		
114	reimbursed expenses,flex plan,refunds,							0			0	114		
115								0			0	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	294,841	134,925	0	0	0	0	429,766	4,004		433,770	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHARLES CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,726,557	4,992,383	462,027	432,449	246,801	0	9,860,217	3,883,631		13,743,848	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	1,019,239			2,241,062			3,260,301		NR	3,260,301	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	360,423	29,898		545,752	1,060,809		1,996,882	390,029		2,386,911	127				
128	Internal TIF loans and transfers in	-109,800			104,049			-5,751			-5,751	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,269,862	29,898	0	2,890,863	1,060,809	0	5,251,432	390,029		5,641,461	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,996,419	5,022,281	462,027	3,323,312	1,307,610	0	15,111,649	4,273,660		19,385,309	132				
133												133				
134	Beginning fund balance July 1, 2015	1,747,885	5,931,795	2,090,131	122,112	60,378		9,952,301	3,516,812		13,469,113	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	6,744,304	10,954,076	2,552,158	3,445,424	1,367,988	0	25,063,950	7,790,472		32,854,422	136				
137												137				
138												138				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF CHARLES CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	959,251	372,546					1,331,797		E62	1,331,797	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	12,225						12,225		E89	12,225	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	1,068,397	256,442					1,324,839		E24	1,324,839	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	120,053	44,930					164,983		E66	164,983	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation	423,142						423,142		E66	423,142	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	42,999	2,023					45,022		E32	45,022	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	34,038						34,038		E89	34,038	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	2,660,105	675,941		0	0	0	3,336,046			3,336,046	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CHARLES CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	146,922	758,823					905,745		E44	905,745	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation		83,752					83,752		E44	83,752	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		107,008					107,008		E44	107,008	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	69,936	32,451					102,387		E44	102,387	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	67,569						67,569		E01	67,569	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		129,612					129,612		E89	129,612	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	284,427	1,111,646		0	0	0	1,396,073			1,396,073	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CHARLES CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	2,250	402,836					405,086		E79	405,086	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,250	402,836				0	405,086			405,086	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHARLES CITY		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	307,605	68,783					376,388		E52	376,388	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,200						1,200		E61	1,200	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	289,004	43,894					332,898		E61	332,898	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	245,809	15,138					260,947		E61	260,947	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	67,081	63,232					130,313		E61	130,313	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	910,699	191,047		0	0	0	1,101,746			1,101,746	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		29,225	481,115				510,340		E89	510,340	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		1,294,696					1,294,696		E50	1,294,696	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	252						252		E29	252	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	223,412						223,412		E89	223,412	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	223,664	1,323,921	481,115	0	0	0	2,028,700			2,028,700	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHARLES CITY		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	74,450	15,217					89,667		E29	89,667	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	85,290	14,990					100,280		E23	100,280	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,762						2,762		E89	2,762	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	65,748						65,748		E25	65,748	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	51,315						51,315		E31	51,315	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	183,999	35,076					219,075		E89	219,075	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	463,564	65,283	0	0	0	0	528,847			528,847	176
177	Section G — DEBT SERVICE				2,872,590			2,872,590			2,872,590	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	2,872,590	0	0	2,872,590			2,872,590	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,166,170		1,166,170			1,166,170	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	1,166,170	0	1,166,170			1,166,170	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,166,170	0	1,166,170			1,166,170	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,544,709	3,770,674	481,115	2,872,590	1,166,170	0	12,835,258			12,835,258	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHARLES CITY		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,033,234	E91	1,033,234	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,855,916	E80	1,855,916	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								317,479	E81	317,479	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								83,803	E94	83,803	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								215,257	E80	215,257	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CHARLES CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								8,387	E89	8,387	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								696,405		696,405	242
243	Enterprise Capital Projects								24,897		24,897	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,235,378		4,235,378	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,544,709	3,770,674	481,115	2,872,590	1,166,170	0	12,835,258	4,235,378		17,070,636	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	186,059	843,771		455,612	230,103		1,715,545	671,366		2,386,911	255
256	Internal TIF loans/repayments and transfers out			-5,751				-5,751			-5,751	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	186,059	843,771	-5,751	455,612	230,103	0	1,709,794	671,366		2,381,160	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,730,768	4,614,445	475,364	3,328,202	1,396,273	0	14,545,052	4,906,744		19,451,796	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable		191,900					191,900			191,900	263
264	Restricted		6,147,731	2,076,794	117,222			8,341,747			8,341,747	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	2,013,536				-28,285		1,985,251			1,985,251	267
268	Total Governmental	2,013,536	6,339,631	2,076,794	117,222	-28,285	0	10,518,898			10,518,898	268
269	Proprietary								2,883,728		2,883,728	269
270	Total ending fund balance June 30, 2016	2,013,536	6,339,631	2,076,794	117,222	-28,285	0	10,518,898	2,883,728		13,402,626	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,744,304	10,954,076	2,552,158	3,445,424	1,367,988	0	25,063,950	7,790,472		32,854,422	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CHARLES CITY Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		3,188,266	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 233,908	29U 30,000	39U 42,853	49U	49U 221,055	49U	49U	I89	
9. G.O. Revenue	19U 4,589,000	29U 2,125,000	39U 2,419,500	49U 4,294,500	49U	49U	49U	I89	
10. lease purchase	19U 10,517,000	29U	39U 374,000	49U	49U	49U 10,143,000	49U	I89	
11.	19U 591,424	29U	39U 119,079	49U	49U	49U	49U 472,345	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	15,931,332	2,155,000	2,955,432	4,294,500	221,055	10,143,000	472,345	0	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	372,865,411		x .05 = \$		18,643,271
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$			13,402,626		13,402,626	
REMARKS								V98	